

Message Text

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63

ACTION L-03

INFO OCT-01 EUR-12 ISO-00 /016 W
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R 291055Z SEP 76
FM AMEMBASSY ROME
TO AMEMBASSY LONDON
INFO AMEMBASSY BONN
AMEMBASSY BRUSSELS
AMEMBASSY COPENHAGEN
AMEMBASSY DUBLIN
AMEMBASSY LUXEMBOURG
AMEMBASSY PARIS
USMISSION OECD PARIS
AMEMBASSY THE HAGUE
USMISSION NATO
SECSTATE WASHDC 0223

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E.O. 11652: N/A

TAGS: AFSP, PDIP, PORG, EEC

SUBJECT: EC INITIATIVE ON EXEMPTING DIPLOMATIC ESTABLISH-
MENTS FROM VALUE-ADDED-TAX

REF: LONDON 14719

1. AS A RESULT OF INFORMAL QUERY WITH TAX AUTHORITIES EMBASSY
UNABLE TO CONFIRM EXISTENCE OF INITIATIVES AT EUROPEAN COMMUNITY
LEVEL WITH RESPECT TO SUBJECT MATTER.

2. CURRENT ITALIAN GOVERNMENT REGULATIONS ALLOW FOR EXEM-
TION FROM PAYMENT OF THE IVA (VAT) TAX ON PURCHASES OR SER-
VICES CONTRACTED BY THE MISSION AND/OR ALL U.S. ACCREDITED
PERSONNEL INCLUDING DIPLOMATIC AND CONSULAR OFFICERS AS WELL
AS STAFF EMPLOYEES PROVIDED THAT:

A. THE AMOUNT OF THE VAT IS NOT INCORPORATED IN THE PRICE OF
THE MERCHANDISE OR THE SERVICE AND IS, THEREFORE, SHOWN IN THE
BILL AS A SEPARATE ENTITY.

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B. THE AMOUNT OF THE BILL FOR THE PURCHASE OR SERVICE EXCEEDS LIRE 100,000 (OR \$117.70 AT TODAY'S RATE OF EXCHANGE).

3. THE EMBASSY HAS ATTEMPTED TO OBTAIN A WAIVER TO THE LIMITATION SHOWN IN 2B ABOVE BUT, SO FAR, ITS EFFORTS HAVE NOT BEEN SUCCESSFUL. THE ITALIAN GOVERNMENT POSITION IN THIS RESPECT IS THAT THE 100,000 LIRE LIMITATION IN THE VAT EXEMPTION IS IN KEEPING WITH THE PROCEDURE BEING APPLIED BY OTHER EUROPEAN COUNTRIES. VOLPE

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Message Attributes

Automatic Decaptoning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: DIPLOMATIC PRIVILEGES, TAXES, DIPLOMATIC PERSONNEL
Control Number: n/a
Copy: SINGLE
Draft Date: 29 SEP 1976
Decapton Date: 01 JAN 1960
Decapton Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: ShawDG
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Handling Restrictions: n/a
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ISecure: 1
Legacy Key: link1976/newtext/t1976097/aaaaafqk.tel
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Original Classification: LIMITED OFFICIAL USE
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Review Authority: ShawDG
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Margaret P. Grafeld
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To: LONDON
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